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Proposed programme budget for the biennium 2000–2001*

Part IX
Internal oversight

Section 28
Internal oversight

(Programme 25 of the medium-term plan for the period 1998–2001)

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* The present document contains section 28 of the proposed programme budget for the biennium 2000–2001. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 6* (A/54/6/Rev.1).

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Part IX
Internal oversight

Section 28
Internal oversight

(Programme 25 of the medium-term plan for the period 1998–2000)

Overview

28.1 The Office of Internal Oversight Services (OIOS) was established in September 1994 by the General Assembly in its resolution 48/218 B of 12 August 1994. The purpose of the Office is to assist the Secretary-General in fulfilling his internal oversight responsibilities through the exercise of its functions with regard to monitoring, internal audit, inspection, evaluation and investigations. OIOS consists of the Office of the Under-Secretary-General, the Central Evaluation Unit, the Audit and Management Consulting Division, the Central Monitoring and Inspection Unit and the Investigations Section.

28.2 The Office is responsible for the implementation of programme 25, Internal oversight, of the medium-term plan for the period 1998–2001, as revised (A/53/6/Rev.1).

28.3 In its programme of work for the biennium 2000–2001, OIOS will manage the responsibilities of each oversight unit to ensure coherence and to provide comprehensive oversight in the priority areas set in the medium-term plan and as reflected in the Secretary-General's reform programme (A/51/950 and Add.1–7). The aim of the Office is for audits to be carried out in cycles of three to four years in accordance with generally accepted auditing standards. This oversight cycle will be supplemented by systematic compliance monitoring of the Office's recommendations on a regular basis. OIOS will continue to endeavour to develop its relationship with the operational funds and programmes. Emphasis will continue to be placed on self-monitoring and self-evaluation on the part of programme managers, with guidance from the Office.

28.4 The overall level of regular budget resources proposed for the Office of Internal Oversight Services for the biennium 2000–2001 amounts to $18,885,000 at current 1998–1999 rates, reflecting growth of $943,500 (5.2 per cent) compared with the revised appropriations for the biennium 1998–1999. The increase primarily reflects the achievement of audit cycles of three to four years in accordance with generally accepted auditing standards.

28.5 The estimated extrabudgetary resources, amounting to $10,948,500, will be used to provide oversight services to United Nations organizations and activities and to provide investigation services to various peacekeeping operations, the United Nations Development Programme (UNDP) and the Tribunals for Rwanda and the former Yugoslavia.

28.6 The estimated percentage distribution of the total resources of the major programmes in the biennium 2000–2001 would be as follows:

	Regular budget	*Extra-budgetary*
	(percentage)	
Executive direction and management	14.0	–
Programme of work	86.0	100.0
Total	**100.0**	**100.0**

28.7 Within the programme of work, the percentage distribution of resources among subprogrammes would be as follows:

	Regular budget	*Extra-budgetary*
	(percentage)	
1. Central evaluation	10.2	–
2. Audit and management consulting	54.7	98.0
3. Central monitoring and inspection	11.9	–
4. Investigations	23.2	2.0
Total	**100.0**	**100.0**

Table 28.1 **Summary of requirements by component**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*1996–1997 expenditures*	*1998–1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000–2001 estimates*
			Amount	*Percentage*			
A. Executive direction and management	1 244.0	2 130.4	511.9	24.0	2 642.3	154.9	2 797.2
B. Programme of work							
1. Central evaluation	1 325.6	1 781.4	(126.4)	(7.0)	1 655.0	109.9	1 764.9
2. Audit and management consulting	7 717.6	8 236.0	654.7	7.9	8 890.7	547.2	9 437.9
3. Central monitoring and inspection	1 389.4	1 956.4	(22.7)	(1.1)	1 933.7	125.7	2 059.4
4. Investigations	2 141.8	3 837.3	(74.0)	(1.9)	3 763.3	257.2	4 020.5
Total	**13 818.4**	**17 941.5**	**943.5**	**5.2**	**18 885.0**	**1 194.9**	**20 079.9**

(2) *Extrabudgetary resources*

1996–1997 expenditures	*1998–1999 estimates*	*Source of funds*	*2000–2001 estimates*
		(a) Services in support of:	
2 949.2	4 350.0	(i) United Nations organizations	4 944.2
		(ii) Extrabudgetary activities	
522.2	1 021.8	Support to extrabudgetary substantive activities	1 084.2
557.6	1 035.3	Technical cooperation activities	568.8
2 059.7	3 612.2	Peacekeeping operation activities	4 351.3
–	–	(b) Substantive activities	–
–	–	(c) Operational projects	–
6 088.7	**10 019.3**	**Total**	**10 948.5**
19 907.1	**27 960.8**	**Total (1) and (2)**	**31 028.4**

Table 28.2 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1996–1997 expenditures*	*1998–1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000–2001 estimates*
			Amount	*Percentage*			
Posts	12 687.9	15 980.7	912.3	5.7	16 893.0	1 098.5	17 991.5
Other staff costs	77.1	144.2	31.4	21.7	175.6	8.5	184.1
Consultants and experts	37.1	209.0	10.9	5.2	219.9	10.7	230.6
Travel	526.4	813.6	112.3	13.8	925.9	44.9	970.8
Contractual services	61.0	45.7	14.2	31.0	59.9	2.9	62.8
General operating expenses	115.3	292.3	(22.8)	(7.8)	269.5	12.9	282.4
Hospitality	–	4.4	–	–	4.4	0.2	4.6
Supplies and materials	36.8	124.4	(69.5)	(55.8)	54.9	2.6	57.5
Furniture and equipment	276.8	327.2	(45.3)	(13.8)	281.9	13.7	295.6
Total	**13 818.4**	**17 941.5**	**943.5**	**5.2**	**18 885.0**	**1 194.9**	**20 079.9**

(2) *Extrabudgetary resources*

1996–1997 expenditures	*1998–1999 estimates*	*Object of expenditure*	*2000–2001 estimates*
5 741.8	8 783.7	Posts	9 272.3
–	253.4	Other staff costs	253.4
312.1	902.8	Travel	1 314.8
5.3	24.4	General operating expenses	26.0
–	55.0	Supplies and materials	62.0
29.5	–	Furniture and equipment	20.0
6 088.7	**10 019.3**		**10 948.5**
19 907.1	**27 960.8**		**31 028.4**

Table 28.3 **Post requirements**

Organizational unit: Office of Internal Oversight Services[a]

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1998–1999	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*
Professional category and above								
USG	1	1	–	–	–	–	1	1
D-2	1	1	–	–	–	–	1	1
D-1	4	5	–	–	1	1	5	6
P-5	12	12	–	–	1	1	13	13
P-4/3	30	32	–	–	22	28	52	60
P-2/1	8	8	–	–	1	1	9	9
Total	**56**	**59**	**–**	**–**	**25**	**31**	**81**	**90**
General Service category								
Principal level	9	9	–	–	2	2	11	11
Other level	17	19	–	–	6	6	23	25
Total	**26**	**28**	**–**	**–**	**8**	**8**	**34**	**36**
Other categories								
Local level	–	–	–	–	1	1	1	1
Total	**–**	**–**	**–**	**–**	**1**	**1**	**1**	**1**
Grand total	**82**	**87**	**–**	**–**	**34**[b]	**40**[c]	**116**	**127**

[a] Gratis personnel were phased out as from 28 June 1998.

[b] Includes extrabudgetary posts for support to the Office of the United Nations High Commissioner for Refugees (UNHCR) (1 D-1, 4 P-4, 3 P-3, 2 General Service (Principal level) and 2 General Service (Other level)); International Trade Centre UNCTAD/WTO (ITC) (1 P-2); United Nations International Drug Control Programme (UNDCP) (1 P-4); support to extrabudgetary administrative structures (1 P-4, 1 Local level); technical cooperation reimbursement resources (1 P-4, 1 P-3 and 3 General Service (Other level)); support to extrabudgetary substantive activities (1 P-4, 1 P-3 and 2 General Service (Other level)); and support for peacekeeping operations (1 P-5, 6 P-4, 3 P-3 and 1 General Service (Other level)), totalling 34 posts.

[c] Includes extrabudgetary posts for support to UNHCR (1 D-1, 6 P-4, 3 P-3, 2 General Service (Principal level) and 1 General Service (Other level)); ITC (1 P-2); UNDCP (1 P-4); support to extrabudgetary administrative structure (1 P-4 and 1 Local level); United Nations Compensation Commission (1 P-4); support to extrabudgetary substantive activities (1 P-4, 1 P-3 and 2 General Service (Other level)); technical cooperation activities (2 General Service (Other level)); and support for peacekeeping operations (1 P-5, 7 P-4, 3 P-3, 1 General Service (Other level)) and peacekeeping missions: (2 P-4 and 2 P-3 resident auditors totalling 40 posts.

A. Executive direction and management

Office of the Under-Secretary-General

Table 28.4 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

Regular budget

Object of expenditure	*1996–1997 expenditures*	*1998–1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000–2001 estimates*
			Amount	*Percentage*			
Posts	1 053.0	1 701.3	396.5	23.3	2 097.8	128.5	2 226.3
Other staff costs	13.0	42.6	22.9	53.7	65.5	3.2	68.7
Consultants and experts	–	30.6	–	–	30.6	1.5	32.1
Travel	53.4	59.9	97.6	162.9	157.5	7.6	165.1
General operating expenses	82.3	236.0	1.4	0.5	237.4	11.5	248.9
Hospitality	–	2.3	–	–	2.3	0.2	2.5
Supplies and materials	–	5.2	–	–	5.2	0.2	5.4
Furniture and equipment	42.3	52.5	(6.5)	(12.3)	46.0	2.2	48.2
Total	**1 244.0**	**2 130.4**	**511.9**	**24.0**	**2 642.3**	**154.9**	**2 797.2**

Table 28.5 **Post requirements**

Organizational unit: Office of the Under-Secretary-General

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1998–1999	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*
Professional category and above								
USG	1	1	–	–	–	–	1	1
D-1	–	1	–	–	–	–	–	1
P-5	1	1	–	–	–	–	1	1
P-4/3	2	2	–	–	–	–	2	2
P-2/1	–	–	–	–	–	–	–	–
Total	**4**	**5**	**–**	**–**	**–**	**–**	**4**	**5**
General Service category								
Principal level	2	2	–	–	–	–	2	2
Other level	3	4	–	–	–	–	3	4
Total	**5**	**6**	**–**	**–**	**–**	**–**	**5**	**6**
Grand total	**9**	**11**	**–**	**–**	**–**	**–**	**9**	**11**

28.8 The Office of the Under-Secretary-General is responsible for: (a) providing overall direction, supervision and management of OIOS; (b) carrying out substantive activities within the oversight responsibilities of OIOS; and (c) providing administrative support in personnel, financial and common services.

28.9 It is responsible for planning, coordinating and monitoring the programme of work of OIOS and monitoring and reporting on the implementation of recommendations made. Further, it provides strict quality control over OIOS reports that are submitted to the General Assembly.

28.10 In keeping with its operational independence as provided by the General Assembly in its resolution 48/218 B, OIOS established an administrative unit within the Office of the Under-Secretary-General at the beginning of 1996. The unit provides OIOS with personnel and financial administration and plans the utilization of its own resources from both regular budget and extrabudgetary funds. Further, it advises the senior managers of the Office on administrative and financial policies and procedures and services the OIOS Appointment and Promotion Panel, represents OIOS in administrative policy reviews and coordinates with common services at Headquarters, Geneva and Nairobi, where OIOS has its oversight units.

Outputs

28.11 During the biennium 2000–2001, the following outputs will be delivered:

(a) *Servicing of intergovernmental and expert bodies*

General Assembly

(i) Substantive servicing of the Fifth Committee;

(ii) *Parliamentary documentation.* Annual analytical and summary report to the General Assembly on the activities of OIOS and ad hoc reports to the Assembly on its specific activities;

(b) *Internal oversight services*

(i) Periodic compliance monitoring and inspection visits to United Nations offices away from Headquarters;

(ii) Semi-annual reports to the Secretary-General on the status of implementation of the recommendations of OIOS.

Resource requirements (at current rates)

Posts

28.12 The estimated requirements of $2,097,800 relate to salaries and common staff costs for 11 posts. The resource growth of $396,500 relates to the reclassification of the post of Special Assistant from P-5 to the D-1 level, the addition of the post of Planning and Compliance Officer at the P-5 level and an administrative assistant (General Service (Other level)) in the Administrative Unit. The Office operates without a deputy, and therefore the Special Assistant has significant responsibility within the Office and vis-à-vis the unit chiefs. Planning and compliance monitoring of OIOS recommendations are core oversight functions, key to the effectiveness of OIOS. The administrative assistant post would be part of the administrative unit and provide personnel and financial services for the Office.

Other staff costs

28.13 The provision of $65,500 under this heading relates to general temporary assistance required to provide adequate coverage during periods of peak workload and for staff on extended sick or maternity leave ($33,800) and for overtime ($31,700). The resource growth of $22,900 relates to the anticipated increase in general temporary assistance during maternity leave periods as well as increased overtime needs during the preparation of annual reports and other periodic reports.

Consultants and experts

28.14 Resources amounting to $30,600 are proposed for consultancy services in the specialized areas related to oversight services, including enhancements to the computerized system for tracking the implementation of OIOS recommendations.

Travel

28.15 Resources amounting to $157,500 are proposed to enable the Under-Secretary-General and senior staff to travel to United Nations offices in Geneva, Vienna and Nairobi and to the regional commissions for various activities that would require the intervention of senior management. The resource growth of $97,600 relates to travel to be undertaken to support the provision of enhanced oversight coverage.

General operating expenses

28.16 The provision of $237,400 relates to communications ($84,100), maintenance of office automation equipment ($152,800) and miscellaneous services ($500).

Hospitality

28.17 An amount of $2,300 is requested under this heading.

Supplies and materials

28.18 Provision of $5,200 is required for office supplies, including data-processing supplies.

Furniture and equipment

28.19 The amount of $46,000 is for acquisition of data-processing equipment and software ($19,800) and office equipment ($26,200).

B. Programme of work

Subprogramme 1
Central evaluation

Table 28.6 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

Regular budget

Object of expenditure	*1996–1997 expenditures*	*1998–1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000–2001 estimates*
			Amount	*Percentage*			
Posts	1 229.3	1 609.1	(110.9)	(6.8)	1 498.2	102.4	1 600.6
Other staff costs	–	14.7	–	–	14.7	0.7	15.4
Consultants and experts	18.1	20.9	–	–	20.9	1.0	21.9
Travel	34.3	64.0	–	–	64.0	3.1	67.1
Contractual services	25.0	33.1	–	–	33.1	1.6	34.7
General operating expenses	3.5	4.8	–	–	4.8	0.2	5.0
Hospitality	–	1.5	–	–	1.5	–	1.5
Supplies and materials	–	2.0	–	–	2.0	0.1	2.1
Furniture and equipment	15.4	31.3	(15.5)	(49.5)	15.8	0.8	16.6
Total	**1 325.6**	**1 781.4**	**(126.4)**	**(7.0)**	**1 655.0**	**109.9**	**1 764.9**

Table 28.7 **Post requirements**

Subprogramme: Central evaluation

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1998–1999	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*
Professional category and above								
D-1	1	1	–	–	–	–	1	1
P-5	2	2	–	–	–	–	2	2
P-4/3	2	2	–	–	–	–	2	2
P-2/1	–	–	–	–	–	–	–	–
Total	**5**	**5**	**–**	**–**	**–**	**–**	**5**	**5**
General Service category								
Principal level	–	–	–	–	–	–	–	–
Other level	3	2	–	–	–	–	3	2
Total	**3**	**2**	**–**	**–**	**–**	**–**	**3**	**2**
Grand total	**8**	**7**	**–**	**–**	**–**	**–**	**8**	**7**

28.20 The objectives of the subprogramme are to determine as systematically and objectively as possible the relevance, efficiency, effectiveness and impact of the Organization's activities in relation to their objectives, thereby enabling the Secretariat and Member States to engage in systematic reflections with a view to increasing the effectiveness of the main programmes of the Organization.

28.21 The subprogramme will be implemented by the Central Evaluation Unit. In pursuance of the objectives, the Unit will:

(a) Provide the Committee for Programme and Coordination and the General Assembly with in-depth evaluation studies requested for their consideration;

(b) Provide the Committee with triennial reviews of the implementation of evaluation recommendations approved by the General Assembly;

(c) Assist departments and offices throughout the Secretariat in implementing approved evaluation recommendations;

(d) Provide support to the evaluation activities of departments and offices.

28.22 During the biennium, the Central Evaluation Unit will conduct four in-depth evaluations and prepare four triennial reviews. The Unit will also assist ongoing evaluation efforts and promote the ways and means of strengthening the role of evaluation.

28.23 The outputs defined below would enable the Committee for Programme and Coordination and the General Assembly to continue to bring about improvements in United Nations programmes and enhance the efficiency and effectiveness of the Organization.

Expected accomplishments

28.24 The expected accomplishments by the end of the biennium consist of increases in the relevance, efficiency, effectiveness and impact of United Nations programmes as a result of implementing the recommendations on them contained in evaluation reports and strengthening the role of self-evaluation within the Organization.

Outputs

28.25 During the biennium 2000–2001, the following outputs will be delivered:

(a) *Servicing of intergovernmental and expert bodies*

(i) General Assembly

a. Substantive servicing of the Fifth Committee;

b. Parliamentary documentation. Biennial report on strengthening the role of evaluation;

(ii) Committee for Programme and Coordination

a. Substantive servicing of the Committee;

b. Parliamentary documentation. In-depth evaluation reports on global development trends, issues and policies, the United Nations programme on the advancement of women, policy coordination and sustainable development, and population; and triennial reviews of the in-depth evaluation of humanitarian affairs, crime prevention and criminal justice and the United Nations International Drug Control Programme;

(b) *Internal oversight services*

(i) Assisting departments and offices and reviewing their compliance with approved evaluation recommendations. Interim reports on compliance will be included in semi-annual reports to the Secretary-General;

(ii) Responding to queries, offering training workshops and issuing a manual and periodic bulletins to assist departments and offices with their own evaluation activities. Such assistance will also cover evaluation activities on gender mainstreaming. Special emphasis will be placed on performance monitoring and evaluation techniques. Office bulletins will be issued to guide programme managers in this respect.

Resource requirements (at current rates)

Posts

28.26 The estimated requirements of $1,498,200 relate to salaries and common staff costs for seven posts. The reduction of $110,900 relates to the redeployment of one General Service (Other level) post to the Audit and Management Consulting Division.

Other staff costs

28.27 The provision of $14,700 would cover general temporary assistance ($8,400) to provide coverage during periods of peak workload, for staff on extended sick leave and for overtime ($6,300) during periods of peak workload and other exigencies.

Consultants and experts

28.28 Estimated resources of $20,900 would be required for specialized expertise to assist in the conduct of in-depth evaluations.

Travel

28.29 The estimated requirements of $64,000 relate to travel to conduct structured interviews for in-depth evaluations, to assess the status of implementation of evaluation recommendations, to attend inter-agency meetings on evaluation questions and to provide training on evaluation methodology to staff members of departments and offices away from Headquarters.

Contractual services

28.30 A provision of $33,100 would cover the costs of connection to and the use of NEXIS, DIALOG and similar databases.

General operating expenses

28.31 An amount of $4,800 relates to miscellaneous services ($1,000) and to maintenance of data processing ($3,800).

Hospitality

28.32 An amount of $1,500 is requested under this heading to reimburse officials of the Office not entitled to representation allowance but who are required to extend hospitality to outside specialists in various fields.

Supplies and materials

28.33 The estimate of $2,000 would cover the cost of office supplies, including data-processing supplies.

Furniture and equipment

28.34 The estimated requirements of $15,800 would provide for office furniture and equipment ($5,100) and acquisition and replacement of office automation equipment ($10,700).

Subprogramme 2
Audit and management consulting

Table 28.8 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1996–1997 expenditures*	*1998–1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000–2001 estimates*
			Amount	*Percentage*			
Posts	7 219.6	7 704.5	626.7	8.1	8 331.2	520.2	8 851.4
Other staff costs	34.4	54.4	(5.8)	(10.6)	48.6	2.3	50.9
Consultants and experts	2.1	21.1	23.6	111.8	44.7	2.2	46.9
Travel	265.6	312.5	–	–	312.5	15.2	327.7
General operating expenses	9.1	5.4	–	–	5.4	0.2	5.6
Hospitality	–	0.6	–	–	0.6	–	0.6
Supplies and materials	25.5	39.8	(17.9)	(44.9)	21.9	1.0	22.9
Furniture and equipment	161.3	97.7	28.1	28.7	125.8	6.1	131.9
Total	**7 717.6**	**8 236.0**	**654.7**	**7.9**	**8 890.7**	**547.2**	**9 437.9**

(2) *Extrabudgetary resources*

1996-1997 expenditures	1998-1999 estimates	Source of funds	2000-2001 estimates
		(a) Services in support of:	
2 949.2	4 3[illegible]0	(i) United Nations organizations	4 944.2
		(ii) Extrabudgetary activities	
		Support to extrabudgetary	
522.2	1 021.8	substantive activities	1 084.2
557.6	1 035.3	Technical cooperation activities	568.8
2 059.7	3 612.2	Peacekeeping operation activities	4 090.1
–	–	(b) Substantive activities	–
–	–	(c) Operational projects	–
6 088.7	**10 019.3**	**Total**	**10 687.3**
13 806.3	**18 255.3**	**Total (1) and (2)**	**20 125.2**

Table 28.9 **Post requirements**

Subprogramme: Audit and management consulting

	Established posts		Temporary posts					
	Regular budget		Regular budget		Extrabudgetary resources		Total	
	1998-1999	2000-2001	1998-1999	2000-2001	1998-1999	2000-2001	1998-1999	2000-2001
Professional category and above								
D-2	1	1	–	–	–	–	1	1
D-1	1	1	–	–	1	1	2	2
P-5	6	6	–	–	1	1	7	7
P-4/3	14	16	–	–	22	27	36	43
P-2/1	7	7	–	–	1	1	8	8
Total	**29**	**31**	**–**	**–**	**25**	**30**	**54**	**61**
General Service category								
Principal level	5	5	–	–	2	2	7	7
Other level	6	8	–	–	6	6	12	14
Total	**11**	**13**	**–**	**–**	**8**	**8**	**19**	**21**
Other categories								
Local level	–	–	–	–	1	1	1	1
Total	**–**	**–**	**–**	**–**	**1**	**1**	**1**	**1**
Grand total	**40**	**44**	**–**	**–**	**34**	**39**	**74**	**83**

28.35 This subprogramme serves as an independent review function the main objective of which is to assist senior management and individual programme managers in the effective discharge of their responsibilities by providing them with objective and timely information, analysis and advice aimed at improving programme management, sharing best practices and enhancing the internal control environment.

28.36 The Audit and Management Consulting Division is responsible for the implementation of the subprogramme. The Division performs financial, compliance, information technology and management audits as well as providing consultancies, which seek to achieve the following objectives:

(a) To provide management with objective and timely information, analysis and advice to facilitate sound management and decision-making, promote advances in accountability concepts and contribute to accountability practices within the Organization;

(b) To assist the Organization in accomplishing its objectives by improving the adequacy and effectiveness of internal controls in ensuring the reliability and integrity of financial, administrative and management data as well as information flow;

(c) To promote an efficient, effective and cost-conscious internal control environment;

(d) To identify opportunities to reduce costs, streamline operations and achieve more with the resources provided.

28.37 Internal audits are conducted and management consulting services are provided in accordance with the standards for the professional practice of internal auditing in the United Nations organizations and with the Division's annual and medium-term audit plans.

28.38 These plans are prepared by the Division on the basis of a comprehensive risk assessment of the areas that are the subject of internal audits and requests or suggestions made by legislative organs and department heads for the coverage of activities or issues of particular concern.

28.39 Audit responsibilities are divided by area among the seven sections of the Division, five of which are located at Headquarters, one in Geneva and one in Nairobi. Audit assignments are typically carried out by a team of auditors and require work outside their regular duty stations. In addition, major peacekeeping missions are continuously audited by outposted resident auditors who report directly to Headquarters.

Expected accomplishments

28.40 By the end of the biennium, the Division, using new audit techniques, will have identified opportunities: (a) to strengthen accountability and contribute to the efficiency and effectiveness of Secretariat operations; (b) to eliminate some of the pervasive management control weaknesses across the Organization; and (c) to assist management in its reform efforts through the provision of information, advice and consultation.

Outputs

28.41 In its programme of work for the biennium 2000–2001, the Division plans to consolidate its resources to provide comprehensive internal audit coverage in support of the Secretary-General's reform programme (A/51/950 and Add. 1–7), in which he cites common services and human resources management as priority areas for review and streamlining. The Division will take this proposal into account in delivering the following outputs during the biennium:

Internal oversight services (RB/XB)

(a) Audits of the following activities will be delivered:

(i) Headquarters and North America. Executive Office of the Secretary-General, Office of the Iraq Programme, Office of Legal Affairs, Department of Political Affairs, Office for the Coordination of Humanitarian Affairs, Department of Economic and Social Affairs, Department of General Assembly Affairs and Conference Services, Department of Public Information, Department of Management, Office of Programme Planning, Budget and Accounts, Office of Human Resources Management, Office of Central Support Services, United Nations Joint Staff Pension Fund, Integrated Management Information System, United Nations Special Commission, selected offices and projects of the United Nations University (UNU) and the United Nations Environment Programme (UNEP); and selected general trust funds;

(ii) Africa. Economic Commission for Africa (ECA); ECA Subregional Development Centres for North Africa, West Africa, Central Africa, East Africa and Southern Africa; United Nations Office at Nairobi; UNEP; United Nations Centre for Human Settlements (Habitat) (UNCHS);

United Nations Habitat and Human Settlements Foundation; United Nations Observer Mission in Angola; United Nations Mission in the Central African Republic; United Nations Observer Mission in Sierra Leone; United Nations Mission for the Referendum in Western Sahara; International Criminal Tribunal for Rwanda; selected technical cooperation projects executed by ECA, UNEP, UNCHS and the Department of Economic and Social Affairs; selected offices of and/or technical cooperation or other projects administered or executed by the Department of Economic and Social Affairs, ECA, the International Trade Centre, UNCTAD/WTO (ITC), the Office for the Coordination of Humanitarian Affairs , the Office of the United Nations High Commissioner for Human Rights (OHCHR), the United Nations Conference on Trade and Development (UNCTAD), the United Nations Office for Drug Control and Crime Prevention (UNDCP), the Office of the United Nations High Commissioner for Refugees (UNHCR), and UNU; selected United Nations information centres; and selected general trust funds;

(iii) Asia and the Pacific. Economic and Social Commission for Asia and the Pacific (ESCAP); ESCAP Pacific Operations Centre; UNU; United Nations Military Observer Group in India and Pakistan and United Nations Mission of Observers in Tajikistan; selected offices of and/or technical cooperation or other projects administered or executed by the Department of Economic and Social Affairs, ESCAP, ITC, the Office for the Coordination of Humanitarian Affairs, OHCHR, UNCHS, UNCTAD, UNDCP, UNEP, UNHCR and UNU; selected United Nations information centres; and selected general trust funds;

(iv) Europe. United Nations Office at Geneva; Economic Commission for Europe (ECE); UNHCR; UNCTAD; ITC; OHCHR; United Nations Office at Vienna; UNDCP; United Nations Centre for International Crime Prevention; United Nations Convention to Combat Desertification; United Nations Mission in Bosnia and Herzegovina; United Nations Mission of Observers in Prevlaka; Civilian Police Support Group; United Nations Peacekeeping Force in Cyprus; United Nations Preventive Deployment Force; United Nations Observer Mission in Georgia; International Tribunal for the former Yugoslavia; United Nations Compensation Commission; United Nations Framework Convention on Climate Change; United Nations Logistics Base at Brindisi; United Nations Institute for Disarmament Research; United Nations Institute for Training and Research; United Nations Research Institute for Social Development; International Court of Justice; selected offices of and/or technical cooperation projects administered or executed by the Department of Economic and Social Affairs, ECE, ITC, the Office for the Coordination of Humanitarian Affairs, OHCHR, UNCHS, UNCTAD, UNDCP, UNEP, UNHCR and UNU; selected United Nations information centres; and selected general trust funds;

(v) Latin America and the Caribbean. Economic Commission for Latin America and the Caribbean (ECLAC); the ECLAC Subregional Office for Latin America; the ECLAC Subregional Office for the Caribbean; the United Nations International Research and Training Institute for the Advancement of Women; United Nations Verification Mission in Guatemala and United Nations Civilian Police Mission; selected offices of and/or technical cooperation or other projects administered or executed by the Department of Economic and Social Affairs, ECLAC, ITC, the Office for the Coordination of Humanitarian Affairs, UNCHS, UNCTAD, UNDCP, UNEP, UNHCR and UNU; selected United Nations information centres; and selected general trust funds;

(vi) Western Asia. Economic and Social Commission for Western Asia (ESCWA); Office of the United Nations Special Coordinator in the Occupied Territories; United Nations Office of the Humanitarian Coordinator in Iraq; United Nations Guards Contingent in Iraq; United Nations Disengagement Observer Force; United Nations Interim Force in Lebanon; United Nations Truce Supervision Organization; United Nations Special Commission field offices in Bahrain and Iraq; selected offices of and/or technical cooperation or other projects administered or executed by the Department of Economic and Social Affairs ESCWA, ITC, the Office for the Coordination

of Humanitarian Affairs, OHCHR, UNCHS, UNCTAD, UNDCP, UNEP, UNHCR and UNU; selected United Nations information centres; and selected general trust funds;

(b) Follow-up action will be undertaken on outstanding audit recommendations issued by the Division in earlier bienniums.

28.42 In conducting audits and consultancies, the Division will use a more thematic approach, as well as innovative audit practices such as user/customer surveys, management control self-assessment exercises, business process re-engineering, benchmarking and computer-assisted audit techniques.

28.43 In general, each audit will cover one or more of the following substantive, administrative and financial systems and related internal controls: programme management, project management, financial management, human resources management, procurement, property management, information systems management, communications, travel and transportation, records and documents management and other operations, including security and catering.

28.44 A number of audits will be performed on a comprehensive, multidisciplinary and horizontal basis. Audits will be conducted in cycles of one to four years in accordance with generally accepted auditing standards.

28.45 In addition, increased resources will be devoted to the performance or provision of management audits and consulting services aimed at providing management with recommendations on organizational restructuring, rule or policy changes, cost-saving opportunities, streamlined processes and procedures and integrated use of technology.

28.46 During the biennium, the Division will also explore the advantages of conducting joint or concurrent audits or reviews with oversight bodies and of partnering with the audited offices through the use, in selected audits, of personnel from those offices with known technical expertise in certain target areas.

28.47 The planned audits will result in approximately 175 reports to be submitted to heads or other senior-level managers of departments, offices, funds and programmes. In addition, audit observations will be issued under the signature of individual team leaders. During the biennium, it is estimated that 20 additional reports will be submitted to the General Assembly.

Resource requirements (at current rates)

Posts

28.48 The estimated resources of $8,331,200 under this heading are required for salaries and common staff costs for 44 posts, including 33 at Headquarters, 7 at the United Nations Office at Geneva and 4 at the United Nations Office at Nairobi. Additional resource requirements of $626,700 relate to salaries and common staff costs for three new posts: two auditors (at the P-4 level in New York and at the P-3 level in Nairobi) and one audit assistant (General Service (Other level)) in New York, and the redeployment of one General Service (Other level) post from the Central Evaluation Unit.

Other staff costs

28.49 Provision of $48,600 relates to general temporary assistance required to provide adequate coverage for staff on maternity leave ($46,700) and overtime ($1,900) to cover periods of peak workload and other exigencies.

Consultants and experts

28.50 A provision of $44,700 is required for experts to provide the Division with technical advice and assistance in the development of computer-assisted audit techniques and other computer programmes to be used in the planning and monitoring of individual assignments, the tracking of audit recommendations and records management.

Travel

28.51 Travel funds estimated at $312,500 are required for audits to be conducted away from the Division's offices in New York, Geneva and Nairobi and for travel of the Division's management to attend the annual United Nations internal auditors meeting, to inspect the Division's offices in Geneva and Nairobi and to consult with senior management at offices away from Headquarters on the planned or requested audit coverage of high-risk problem areas.

General operating expenses

28.52 A provision of $5,400 is required to cover the cost of mailing reports and working papers between the Division's Headquarters in New York and its offices in Geneva and Nairobi.

Hospitality

28.53 An amount of $600 is requested to reimburse officers of the Division who are not entitled to representation allowance but who are required to extend hospitality to non-United Nations members of the professional auditing community and other individuals who provide free advice and assistance in connection with the Division's staff training and professional development activities.

Supplies and materials

28.54 A provision of $21,900 is requested for: (a) library books and supplies, training video cassette and other materials, subscriptions to audit and related publications and membership fees in professional associations ($9,800); and (b) operational equipment ($12,100).

Furniture and equipment

28.55 It is estimated that $125,800 will be required for the acquisition and replacement of office automation equipment, software for computer-assisted auditing and paperless auditing, electronic documents management and training and self-learning.

Subprogramme 3
Central monitoring and inspection

Table 28.10 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1996-1997 expenditures*	*1998-1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000-2001 estimates*
			Amount	*Percentage*			
Posts	1 288.8	1 766.3	–	–	1 766.3	117.6	1 883.9
Other staff costs	12.1	15.4	–	–	15.4	0.8	16.2
Consultants and experts	13.8	73.5	(17.6)	(23.9)	55.9	2.7	58.6
Travel	33.8	62.7	(13.3)	(21.2)	49.4	2.4	51.8
Contractual services	36.0	12.6	14.2	112.6	26.8	1.3	28.1
General operating expenses	–	1.0	–	–	1.0	–	1.0
Supplies and materials	–	2.0	–	–	2.0	0.1	2.1
Furniture and equipment	4.9	22.9	(6.0)	(26.2)	16.9	0.8	17.7
Total	**1 389.4**	**1 956.4**	**(22.7)**	**(1.1)**	**1 933.7**	**125.7**	**2 059.4**

Table 28.11 **Post requirements**

Subprogramme: Central monitoring and inspection

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1998–1999	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*
Professional category and above								
D-1	1	1	–	–	–	–	1	1
P-5	1	1	–	–	–	–	1	1
P-4/3	3	3	–	–	–	–	3	3
P-2/1	1	1	–	–	–	–	1	1
Total	**6**	**6**	**–**	**–**	**–**	**–**	**6**	**6**
General Service category								
Principal level	1	1	–	–	–	–	1	1
Other level	2	2	–	–	–	–	2	2
Total	**3**	**3**	**–**	**–**	**–**	**–**	**3**	**3**
Grand total	**9**	**9**	**–**	**–**	**–**	**–**	**9**	**9**

28.56 This subprogramme will be implemented by the Central Monitoring and Inspection Unit. The objectives of this subprogramme are:

(a) To assist programme managers in monitoring implementation of programmed outputs, the use made of those outputs and how effectively the results and outcomes of those outputs have contributed to the objectives set out in the medium-term plan. This process is intended to strengthen management's oversight responsibilities by ensuring that monitoring functions form an integral part of those responsibilities. At the same time, it is also intended to comply with the request contained in General Assembly resolution 53/207 of 18 December 1998 that future programme performance reports emphasize qualitative analysis to reflect achievements in implementing programme activities. Furthermore, the links in the planning, programming, budgeting and monitoring cycle will be strengthened through ongoing dialogue and cooperation with the Office of Programme Planning, Budget and Accounts and relevant departments in the preparation of programme performance reports.

(b) To carry out inspection functions, which will be closely linked to programme performance, in order to ensure that programmed activities correspond to the mandates reflected in approved programme budgets. Inspectors will examine procedures set in place by management to ensure adequate preparation, implementation, monitoring and control of the programme of work and the resources allocated to it, and provide appropriate recommendations to strengthen programme management. Systematic, regular reviews of the status of implementation by programme managers of recommendations from inspections will be conducted throughout the biennium.

Expected accomplishments

28.57 The expected accomplishments by the end of the biennium will include creating a mechanism for exchanging best practices in programme performance monitoring and reporting, enhancing the role of monitoring and evaluation as a cogent tool of managerial and legislative decision-making and efficient programme delivery, timely identification of problems in programme activities, recommending corrective measures and ensuring that they are implemented on a timely basis.

Outputs

28.58 During the biennium 2000–2001, the following outputs will be delivered:

(a) *Servicing of intergovernmental and expert bodies*

(i) General Assembly

a. Substantive servicing of the Fifth Committee;

b. Parliamentary documentation. Report of the Secretary-General on the programme performance of the Organization for the biennium 1998–1999;

(ii) Committee for Programme and Coordination

a. Substantive servicing of the Committee;

b. Parliamentary documentation. Report of the Secretary-General on the programme performance of the Organization for the biennium 1998–1999;

(b) *Internal oversight services*

(i) Three instances of periodic monitoring of programme implementation under 26 programme budget sections, which will include the refinement of the database and relevant instructions;

(ii) Four inspections. The Department of General Assembly Affairs and Conference Services; UNDCP; ESCAP; ECLAC;

(iii) Follow-up inspection reviews. Crime prevention; ITC; UNCTAD; and common services, including United Nations offices at Headquarters, Geneva, Vienna and Nairobi;

(iv) Training and provision of guidelines to assist programme managers in strengthening their oversight functions.

Resource requirements (at current rates)

Posts

28.59 Resource requirements are estimated at $1,766,300, representing the nine posts provided for in table 28.11.

Other staff costs

28.60 Provision of $15,400, maintenance level, relates to general temporary assistance ($9,000) and overtime ($6,400).

Consultants and experts

28.61 Estimated resources of $55,900 are required for outside consultancy expertise in developing monitoring systems specific to selected responsibility centres and in carrying out inspections in technical programmes.

Travel

28.62 The provision of $49,400, at maintenance level, is required to cover the travel of staff to conduct inspections at ECLAC, ESCAP and the United Nations offices at Geneva, Vienna and Nairobi.

Contractual services

28.63 An amount of $26,800 is required to cover the fees of a computer programmer to maintain the database and to modify the programme design for customized reporting.

General operating expenses

28.64 The provision of $1,000 is made for express mail services.

Supplies and materials

28.65 The provision of $2,000 is required for office supplies, including data-processing supplies.

Furniture and equipment

28.66 Estimated resources of $16,900 are required for acquisition and replacement of office automation equipment.

Subprogramme 4
Investigations

Table 28.12 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1996-1997 expenditures*	*1998-1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000-2001 estimates*
			Amount	*Percentage*			
Posts	1 897.2	3 199.5	–	–	3 199.5	229.8	3 429.3
Other staff costs	17.6	17.1	14.3	83.6	31.4	1.5	32.9
Consultants and experts	3.1	62.9	4.9	7.7	67.8	3.3	71.1
Travel	139.3	314.5	28.0	8.9	342.5	16.6	359.1
General operating expenses	20.4	45.1	(24.2)	(53.6)	20.9	1.0	21.9
Supplies and materials	11.3	75.4	(51.6)	(68.4)	23.8	1.2	25.0
Furniture and equipment	52.9	122.8	(45.4)	(36.9)	77.4	3.8	81.2
Total	**2 141.8**	**3 837.3**	**(74.0)**	**(1.9)**	**3 763.3**	**257.2**	**4 020.5**

(2) *Extrabudgetary resources*

1996-1997 expenditures	*1998-1999 estimates*	*Source of funds*	*2000-2001 estimates*
		(a) Services in support of:	
–	–	(i) United Nations organizations	–
		(ii) Extrabudgetary activities	
–	–	Support to extrabudgetary substantive activities	–
–	–	Technical cooperation activities	–
–	–	Peacekeeping operation activities	261.2
–	–	(b) Substantive activities	–
–	–	(c) Operational projects	–
Total	–	–	**261.2**
Total (1) and (2)	**2 141.8**	**3 837.3**	**4 281.7**

Table 28.13 **Post requirements**

Subprogramme: Investigations

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1998–1999	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*
Professional category and above								
D-1	1	1	–	–	–	–	1	1
P-5	2	2	–	–	–	–	2	2
P-4/3	9	9	–	–	–	1	9	10
P-2/1	–	–	–	–	–	–	–	–
Total	**12**	**12**	**–**	**–**	**–**	**1**	**12**	**13**
General Service category								
Principal level	1	1	–	–	–	–	1	1
Other level	3	3	–	–	–	–	3	3
Total	**4**	**4**	**–**	**–**	**–**	**–**	**4**	**4**
Grand total	**16**	**16**	**–**	**–**	**–**	**1**	**16**	**17**

28.67 The objective of this subprogramme is to assist the Secretary-General in fulfilling his oversight responsibilities regarding the proper utilization of the resources and staff of the Organization.

28.68 The Investigations Section is responsible for the implementation of the subprogramme. The Section investigates and reports on possible violations of United Nations regulations, rules and other pertinent administrative issuances, on misconduct, mismanagement, waste of resources and abuse of authority, and issues appropriate recommendations to the Secretary-General. In particular, the Section:

(a) Provides programme managers with investigative reports together with recommendations on required follow-up actions;

(b) Recommends policies and measures for the promotion of economies and efficiencies based on the investigations;

(c) Provides, in line with its planned capacity for risk assessment, analyses and provides direction to manage the risk of fraud, waste of resources, malfeasance and abuse of authority in key sectors of the Organization;

(d) Receives suggestions from staff members for improvements in programme delivery;

(e) Upon request, provides investigatory assistance and expertise to separately administered United Nations programmes and funds.

Expected accomplishments

28.69 The expected accomplishments by the end of the biennium will include an enhanced ability to respond to requests for investigative services in a timely manner and an increase in the visibility of its services to deter any abuse of United Nations resources.

Outputs

28.70 During the biennium 2000–2001, the following outputs will be delivered:

Internal oversight services (RB/XB)

(a) Investigation of an estimated 450 additional reports. Based on the number of reports received during the period from 1994 to 1998, it is anticipated that the Section will continue to receive reports of theft, embezzlement, smuggling, bribery and other forms of misconduct as well as waste of resources, abuse of authority and mismanagement;

(b) Further reduction of the 1994–1999 backlog. In the context of case clearances, resources from the Section's existing investigatory capacity will have to be allocated for the outgrowth of investigations; i.e., the cases that lead to inevitable national jurisdiction court cases as well as civil action in the United Nations Commission on International Trade Law; additional follow-up both within and outside the United Nations legal system, which may include Joint Appeals Board and Joint Disciplinary Committee case development and Administrative Tribunal appeals;

(c) Improved confidential reporting facility as instituted under administrative instruction ST/AI/397, which will allow the receipt and investigation of suggestions for improvements in programme delivery as well as the reporting of perceived cases of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority;

(d) Recommendations of corrective action to preclude the commission of violations. These recommendations will be based on analysis of systems of control in high-risk operations as well as at offices away from Headquarters. These analyses permit the assessment of the potential within the programme areas for fraud and other violations;

(e) Investigations in departments and offices, as well as in the separately administered funds and programmes and in other international agencies, upon their request for assistance and expertise.

Resource requirements (at current rates)

Posts

28.71 The estimated requirements of $3,199,500 relate to the salaries and common staff costs of 16 posts at Headquarters (14) and at the United Nations Office at Nairobi (2).

Other staff costs

28.72 A provision of $31,400 is made for general temporary assistance to cover extended sick leave and maternity leave of staff ($26,600) and overtime ($4,800).

Consultants and experts

28.73 Estimated resources of $67,800 would cover the costs of specialized consultant and expert services not internally available and the costs of specialists to provide investigatory support to the Section's investigators in navigating the complexities of local legal systems. Resources are also required to cover the costs of such services as vendor background data services and tracing facilities.

Travel

28.74 A provision of $342,500 is required to cover travel expenses. Based on the developing trends of the caseload for the past four years, approximately 60 per cent of the Section's cases require travel. Using this estimate, the Section projects approximately 270 cases away from offices in New York and Nairobi in the biennium 2000–2001. Investigation protocols require that both documentary and testimonial evidence be collected directly, and as such travel is an essential component of the Section.

General operating expenses

28.75 Resources of $20,900 are required for the maintenance of vehicles at the Nairobi office ($4,900) and for mailing confidential materials and supplies for investigatory work ($16,000).

Supplies and materials

28.76 A provision of $23,800 is made for regular office supplies such as office automation equipment as well as library books, subscriptions to investigative periodicals and professional membership fees ($4,000). Further replacement of office automation equipment is required in both duty stations ($19,800).

Furniture and equipment

28.77 Estimated resources of $77,400 would be required to cover the costs of office equipment for the New York and Nairobi offices. Resources are required for the acquisition of encryption and investigative software to ensure security and confidentiality of cases under investigation and the acquisition of additional computer equipment to conduct investigations in the field ($48,800). A provision of $20,800 is required for the replacement of computers and printers in both offices. In addition, resources estimated at $7,800 are required to purchase a replacement automobile for the Nairobi office.

Table 28.14 **Summary of follow-up action taken to implement relevant recommendations of the internal and external oversight bodies and the Advisory Committee on Administrative and Budgetary Questions**

Brief description of the recommendation	*Action taken to implement the recommendation*
Advisory Committee on Administrative and Budgetary Questions (A/52/7 (Chap. II, Part IX))	
The Advisory Committee firmly believes that, in the case of OIOS, the practice of using gratis personnel is not appropriate and should be avoided (para. IX.7).	The Office has phased out all gratis personnel as from 28 June 1998.
The Advisory Committee trusts that the structure for OIOS will not become too elaborate and that procedures will be in place for the coordination of the various units with a view to promoting greater efficiency (para. IX.13).	Appropriate non-confidential information is shared among the Office's units to avoid duplication. Twice weekly, all unit chiefs meet with the Under-Secretary-General for coordination of oversight activities.
The Advisory Committee trusts that the implementation of the guidelines for self-evaluation and monitoring will ensure the avoidance of duplication among the evaluation, inspection and monitoring subprogrammes of OIOS. The Committee trusts that the new guidelines will also help the Office to assess the continuing validity of its recommendations (para. IX.15)	The Guidelines are meant to assist the programme managers with their own responsibilities; they are being implemented jointly by the Central Monitoring and Inspection Unit and the Central Evaluation Unit. To the extent that programme managers make a concerted effort to obtain information on the results of their work, this will help the Office to assess the effects and continuing validity of its own recommendations. The Central Monitoring and Inspection Unit will cross-check recommendations contained in inspection reports as they relate to programme performance to further assess their continuing validity.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Advisory Committee believes that a forecast of 450 additional cases seems high. The Committee believes that if the forecasted number is not realized, savings should be achieved (para. IX.19).	On the basis of the number of cases received in calendar year 1998, which exceeds 200, and the Section's historical growth patterns (the average annual increase is 10 per cent per year), it is estimated that approximately 450 cases will be received during the biennium 1998–1999. It is also important to note that the resources of the Office are not exclusively dedicated to new cases. The Section has become increasingly involved in cases that require it to provide assistance to national law enforcement authorities because the United Nations has decided to engage national jurisdictions for criminal prosecutions. Further, in follow-up to the Office's recommendations, Investigations Section staff provide substantial assistance for and participate in disciplinary cases and other administrative proceedings, including arbitral tribunals. All of these activities require significant human resources to react to demands from national jurisdictions as well as arbitral tribunals and the United Nations justice system.

Office of Internal Oversight Services
Proposed organizational structure and post distribution for the biennium 2000-2001